

EXHIBIT A

DEBTOR: Epic Companies Midwest LLC

CASE NO: 24-30281

Form 2-B

CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 5/1/2025 to 5/31/2025

CASH FLOW SUMMARY	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Accumulated
1. Beginning Cash Balance	\$ 272,606.35	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	\$ 31,222.42	\$ 265,278.09	272,606.35
2. Cash Receipts												
Operations	-	-	-	-	-	3,720.50	-	-	-	-	-	3,720.50
Loan Principal Repayment	-	-	150,000.00	-	25,000.00	-	-	-	50,000.00	250,000.00	55,622.80	530,622.80
Loans/advances	-	-	-	-	100,000.00	100,000.00	100,000.00	100,000.00	-	100,000.00	198,432.35	698,432.35
Other: Loan Interest Income	4,999.99	4,406.25	2,770.83	2,770.83	270.83	2,500.00	18,596.58	-	2,500.00	2,500.00	-	41,315.31
Other: Interest Income	515.99	-	-	-	-	-	-	-	-	-	-	515.99
Total Cash Receipts	\$ 5,515.98	\$ 4,406.25	\$ 152,770.83	\$ 2,770.83	\$ 125,270.83	\$ 106,220.50	\$ 118,596.58	\$ 100,000.00	\$ 52,500.00	\$ 352,500.00	\$ 254,055.15	1,274,606.95
3. Cash Disbursements												
Operations	-	19,119.62	4,627.23	276.12	8,850.91	10,923.87	16,743.70	11,459.21	425.15	3,069.83	904.98	76,400.62
Debt Service/Secured loan payment	-	-	-	-	-	-	-	-	-	-	-	-
Professional fees/U.S. Trustee fees	-	105,405.07	66,165.61	188,893.86	85,060.50	126,047.38	82,824.00	82,334.50	100,279.00	115,374.50	226,695.25	1,179,079.67
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ -	\$ 124,524.69	\$ 70,792.84	\$ 189,169.98	\$ 93,911.41	\$ 136,971.25	\$ 99,567.70	\$ 93,793.71	\$ 100,704.15	\$ 118,444.33	\$ 227,600.23	1,255,480.29
4. Net Cash Flow (Total Cash Receipts less Total Cash Disbursements)	\$ 5,515.98	\$ (120,118.44)	\$ 81,977.99	\$ (186,399.15)	\$ 31,359.42	\$ (30,750.75)	\$ 19,028.88	\$ 6,206.29	\$ (48,204.15)	\$ 234,055.67	\$ 26,454.92	19,126.66
5 Ending Cash Balance (to Form 2-C)	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	\$ 31,222.42	\$ 265,278.09	\$ 291,733.01	291,733.01

CASH BALANCE SUMMARY

	Financial Institution	Book Balance
Petty Cash		\$ 0
Operating Account	First Western Bank & Trust	0
Debtor-in-possession Account	US Bank	291,733.01
Other Interest-bearing Account	Bank Forward	0
TOTAL (must agree with Ending Cash Balance above)		\$ 291,733.01

(1) *Accumulated beginning cash balance is the cash available at the commencement of the case.*

Current month beginning cash balance should equal the previous month's ending balance.

(2) *All cash balances should be the same.*

DEBTOR: Epic Companies Midwest LLC **CASE NO:** 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 5/1/2025 to 5/31/2025

CASH RECEIPTS DETAIL
(attach additional sheets as necessary)

Account No: XXXXXXXXXX

Date	Payer	Description	Amount
05/15/2025	Northern Mall Partners LLC	Loans/Advances	\$ 170,000.00
05/28/2025	Fredrikson & Byron	Loan Principal Repayment	55,622.80
05/29/2025	Fredrikson & Byron	Loans/Advances	28,432.35

Total Cash Receipts \$ 254,055.15 (1)

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(1) Total for all accounts should agree with total cash receipts listed on Form 2-B, page 1

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DEBTOR: Epic Companies Midwest LLC

CASE NO: 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 5/1/2025 to 5/31/2025

CASH DISBURSEMENTS DETAIL
(attach additional sheets as necessary)

Account No: XXXXXXXXXX

Date	Check No.	Payee	Description (Purpose)	Amount
05/06/2025	1035	Fremstad Law Office	Professional fees/U.S. Trustee fees	6,058.50
05/06/2025	ACH	Stinson LLP	Professional fees/U.S. Trustee fees	16,390.50
05/06/2025	ACH	Fredrikson & Byron	Professional fees/U.S. Trustee fees	70,698.00
05/06/2025	1036	Lighthouse Management Group	Professional fees/U.S. Trustee fees	76,602.00
05/06/2025	1036	Lighthouse Management Group	Operations	9.55
05/14/2025		USBank	Operations	147.99
05/21/2025	1037	Lighthouse Management Group	Professional fees/U.S. Trustee fees	37,339.50
05/21/2025	1037	Lighthouse Management Group	Operations	747.44
05/29/2025	ACH	Stinson LLP	Professional fees/U.S. Trustee fees	19,606.75

Total Cash Disbursements \$ 227,600.23 (1)

(1) Total for all accounts should agree with total cash disbursements listed on Form 2-B, page 1

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COMPARATIVE BALANCE SHEET															
For Period Ending 5/31/2025		#	7/8/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	Petition Date (1)
ASSETS															
Current Assets:															
Cash (from Form 2-B, line 5)	\$ -	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	\$ 31,222.42	\$ 291,733.01	\$ 291,733.01	\$ 272,606.35		
Accounts Receivable (from Form 2-E)		\$ -	285,191.32	349,092.78	489,450.57	692,197.24	745,582.38	816,299.79	857,006.94	880,340.94	931,803.74	983,720.30	1,111,972.55	187,877.79	
Receivable from Officers, Employees, Affiliates															
Inventory															
Other Current Assets : (List)															
Total Current Assets			\$ 563,313.65	\$ 507,096.67	\$ 729,432.45	\$ 745,779.97	\$ 830,524.53	\$ 870,491.19	\$ 930,227.22	\$ 959,767.51	\$ 963,026.16	\$ 1,275,453.31	\$ 1,403,705.56	\$ 460,484.14	
Fixed Assets:															
Land		\$ -	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Building															
Equipment, Furniture and Fixtures															
Total Fixed Assets															
Less: Accumulated Depreciation															
Net Fixed Assets															
Other Assets (List):		Investment Beacon NW													
		Notes Receivable													
		BNW -KA Activity													
TOTAL ASSETS			\$ 19,171,163.65	\$ 19,114,946.67	\$ 19,187,282.45	\$ 19,203,629.97	\$ 19,263,374.53	\$ 19,303,341.19	\$ 19,363,077.22	\$ 19,392,617.51	\$ 19,345,876.16	\$ 19,307,303.31	\$ 19,329,932.76	\$ 19,068,334.14	
LIABILITIES															
Post-petition Accounts Payable (from Form 2-E)		\$ -	18,597.82	\$ 38,237.24	\$ 56,835.07	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ -	
Post-petition Accrued Professional Fees (from Form 2-E)															
Post-petition Taxes Payable (from Form 2-E)															
Post-petition Notes Payable															
Other Post-petition Payable (List): due to ECMW 2023															
due to EOLA															
Total Post Petition Liabilities			\$ 18,597.82	\$ 38,237.24	\$ 56,835.07	\$ 75,432.89	\$ 175,432.89	\$ 275,432.89	\$ 375,432.89	\$ 475,432.89	\$ 475,432.89	\$ 575,432.89	\$ 773,865.24	\$ -	
Pre Petition Liabilities:															
Secured Debt															
Priority Debt															
Prepetition Unsecured Debt															
Class B															
Total Pre Petition Liabilities			\$ 17,852,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 18,102,890.00	\$ 17,852,890.00	
			\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00	\$ 854,500.00		
TOTAL LIABILITIES			\$ 18,707,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,707,390.00	
OWNERS' EQUITY															
Owner's/Stockholder's Equity															
Retained Earnings - Prepetition															
Retained Earnings - Post-petition															
TOTAL OWNERS' EQUITY			\$ 445,175.83	\$ 119,319.43	\$ 173,057.38	\$ 170,807.08	\$ 130,551.64	\$ 70,518.30	\$ 30,254.33	\$ (40,205.38)	\$ (86,946.73)	\$ (225,519.58)	\$ (401,322.48)	\$ 360,944.14	
TOTAL LIABILITIES AND OWNERS' EQUITY			\$ 19,171,163.65	\$ 19,114,946.67	\$ 19,187,282.45	\$ 19,203,629.97	\$ 19,263,374.53	\$ 19,303,341.19	\$ 19,363,077.22	\$ 19,392,617.51	\$ 19,345,876.16	\$ 19,307,303.31	\$ 19,329,932.76	\$ 19,068,334.14	

(1) Petition date values are taken from the Debtor's balance sheet as of the petition date or are the values listed on the Debtor's schedules.

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DEBTOR: Epic Companies Midwest LLCCASE 24-30281

Form 2-D
PROFIT AND LOSS STATEMENT
For Period 5/1/2025 to 5/31/2025

	Current Month	Accumulated Total (1)
Gross Operating Revenue	\$ -	\$ -
Less: Discounts, Returns and Allowances	(-)	(-)
Net Operating Revenue	<u>\$ -</u>	<u>\$ -</u>
Cost of Goods Sold	- - -	- - -
Gross Profit	<u>\$ -</u>	<u>\$ -</u>
Operating Expenses		
Compensation	\$ -	\$ -
Selling, General and Administrative	904.98	72,680.12
Rents and Leases	- - -	- - -
Depreciation, Depletion and Amortization	- - -	- - -
Other (list):	- - -	- - -
	<u>- - -</u>	<u>- - -</u>
Total Operating Expenses	<u>\$ 904.98</u>	<u>\$ 72,680.12</u>
Operating Income (Loss)	<u>\$ (904.98)</u>	<u>\$ (72,680.12)</u>
Non-Operating Income and Expenses		
Other Non-Operating Expenses	\$ -	\$ -
Gains (Losses) on Sale of Assets	- - -	- - -
Interest Income	- - -	41,831.30
Interest Expense	- - -	- - -
Other Non-Operating Income	- - -	- - -
Net Non-Operating Income or (Expenses)	<u>\$ -</u>	<u>\$ 41,831.30</u>
Reorganization Expenses		
Legal and Professional Fees	\$ 226,695.25	\$ 1,175,442.67
Other Reorganization Expense	<u>-</u>	<u>3,637.00</u>
Total Reorganization Expenses	<u>\$ 226,695.25</u>	<u>\$ 1,179,079.67</u>
Net Income (Loss) Before Income Taxes	<u>\$ (227,600.23)</u>	<u>\$ (1,209,928.49)</u>
Federal and State Income Tax Expense (Benefit)	- - -	- - -
NET INCOME (LOSS)	<u>\$ (227,600.23)</u>	<u>\$ (1,209,928.49)</u>

(1) *Accumulated Totals include all revenue and expenses since the petition date.*

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DEBTOR: Epic Companies Midwest LLC

CASE NO:

24-30281

Form 2-E
SUPPORTING SCHEDULES

For Period: 5/1/2025 to 5/31/2025

ACCOUNTS RECEIVABLE AND POST PETITION PAYABLE AGING

<u>Due</u>	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	Post Petition Accounts Payable
Under 30 days	\$ 95,885.44	164,922.29	140,628.62	203,017.50	53,655.97	73,217.41	41,519.64	23,334.00	55,316.95	60,763.46	125,089.75	0.00
30 to 60 days	-	95,614.61	164,651.46	140,357.79	202,746.67	51,155.97	73,217.41	41,519.64	20,834.00	55,316.95	63,925.96	0.00
61 to 90 days	-	-	95,614.61	164,651.46	140,357.79	202,746.67	51,155.97	73,217.41	41,519.64	20,834.00	55,316.95	0.00
91 to 120 days	-	-	-	95,614.61	164,651.46	140,357.79	202,475.84	51,155.97	73,217.41	41,519.64	20,834.00	0.00
Over 120 days	-	-	-	-	95,614.61	260,266.07	400,082.20	602,558.04	652,359.86	716,730.37	758,250.01	75,432.89

Total Post Petition	<u>95,885.44</u>	<u>260,536.90</u>	<u>400,894.69</u>	<u>603,641.36</u>	<u>657,026.50</u>	<u>727,743.91</u>	<u>768,451.06</u>	<u>791,785.06</u>	<u>843,247.86</u>	<u>895,164.42</u>	<u>1,023,416.67</u>	
Pre Petition Amounts	<u>189,305.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	
Total Accounts Receivable	<u>\$ 285,191.32</u>	<u>\$ 449,092.78</u>	<u>589,450.57</u>	<u>792,197.24</u>	<u>845,582.38</u>	<u>916,299.79</u>	<u>957,006.94</u>	<u>980,340.94</u>	<u>1,031,803.74</u>	<u>1,083,720.30</u>	<u>1,211,972.55</u>	
Less: Bad Debt Reserve		<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>	
Net Accounts Receivable (to Form 2-C)	<u>\$ 285,191.32</u>	<u>\$ 349,092.78</u>	<u>489,450.57</u>	<u>692,197.24</u>	<u>745,582.38</u>	<u>816,299.79</u>	<u>857,006.94</u>	<u>880,340.94</u>	<u>931,803.74</u>	<u>983,720.30</u>	<u>1,111,972.55</u>	

Total Post Petition
Accounts Payable

75,432.89

Pre-Petition
Accounts Payable

108,634.48

* Attach a detail listing of accounts receivable and post-petition accounts payable

SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS

	Month-end Retainer Balance	Current Month's Accrual	Paid in Current Month	Court Approval	Month-end Balance Due *	Prev Paid Cumulative	Current Paid Cumulative					Total Accounts Payable
Debtor's Counsel	\$ 1,153.50	6,058.50	6,058.50			-	6,058.50					184,067.37
Counsel for Unsecured Creditors' Committee	35,997.25	35,997.25			-	129,274.42	165,271.67					
Trustee's Counsel Accountant	70,698.00	70,698.00			-	324,890.46	395,588.46					
Other: CRO	38,495.00	113,941.50	113,941.50		-	494,582.54	608,524.04					
Total	\$ 39,648.50	\$ 226,695.25	\$ 226,695.25		-	948,747.42	1,175,442.67					

*Balance due to include fees and expenses incurred but not yet paid.

SCHEDULE OF PAYMENTS AND TRANSFERS TO PRINCIPALS/EXECUTIVES**

Payee Name	Position	Nature of Payment	Amount
Vicki Campbell	Governor & Accountant	accounting services	\$ -

**List payments and transfers of any kind and in any form made to or for the benefit of any proprietor, owner, partner, shareholder, officer or director.